



Trustees' Financial Summary

FY2015-16

Submit ID: 0790-39424486

44 Rosebud County

0790 Forsyth Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk: Robert Martelle **Phone #:** (406) 346-2796

(Signature)

(Date)

Chair, Board of Trustees: Layton Salsbery

(Signature)

(Date)

County Superintendant Joby Parker

(Signature)

(Date)

Software

Accounting Package: Tyler Technologies (CSA/Infinite Visions)

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
005	Medicaid	STATE		State
016	Aggregate Reim/Indirects	LOCAL	2015-16	Local
316	Title I Improving Basic Programs	FEDERAL	044-0790-3116	84.010A
415	Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	FEDERAL	S358a151792	84.358B
776	IDEA Part B (Trans from Coop)	FEDERAL	09-9692-77-16-ALLO	84.027A

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	294,378.00	95,064.00	150,375.00	15,508.00
02	Taxes Receivable - Real and Personal (120-149)	10,712.00	1,342.00	825.00	
03	Taxes Receivable - Protested (150-159)	1,274.00	185.00	105.00	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)	20,188.00	8,445.00		
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	326,552.00	105,036.00	151,305.00	15,508.00
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	1,521.00	70.00		
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	1,521.00	70.00		
DEFERRED INFLOWS					
36	Deferred Inflows (680)	11,986.00	1,527.00	930.00	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	23,676.00			
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	289,369.00	103,439.00	150,375.00	15,508.00
52	TOTAL FUND BALANCE/EQUITY	313,045.00	103,439.00	150,375.00	15,508.00
53	TOTAL LIABILITIES AND FUND BALANCE	326,552.00	105,036.00	151,305.00	15,508.00

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		133,264.00	(48,960.00)	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			58,220.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		133,264.00	9,260.00	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			1,634.00	
48	Fund Balance for Budget		133,264.00	7,626.00	
52	TOTAL FUND BALANCE/EQUITY		133,264.00	9,260.00	
53	TOTAL LIABILITIES AND FUND BALANCE		133,264.00	9,260.00	

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				25,538.00
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				25,538.00
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				25,538.00
52	TOTAL FUND BALANCE/EQUITY				25,538.00
53	TOTAL LIABILITIES AND FUND BALANCE				25,538.00

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			143,150.00	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			143,150.00	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			143,150.00	
52	TOTAL FUND BALANCE/EQUITY			143,150.00	
53	TOTAL LIABILITIES AND FUND BALANCE			143,150.00	

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	13,135.00	102,028.00		
02	Taxes Receivable - Real and Personal (120-149)	929.00			
03	Taxes Receivable - Protested (150-159)	114.00			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	14,178.00	102,028.00		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	1,043.00			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	3,209.00			
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	9,926.00	102,028.00		
52	TOTAL FUND BALANCE/EQUITY	13,135.00	102,028.00		
53	TOTAL LIABILITIES AND FUND BALANCE	14,178.00	102,028.00		

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	4,326.00	14,187.00		
02	Taxes Receivable - Real and Personal (120-149)		16.00		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	4,326.00	14,203.00		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		16.00		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	4,326.00	14,187.00		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	4,326.00	14,187.00		
53	TOTAL LIABILITIES AND FUND BALANCE	4,326.00	14,203.00		

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		18,138.00		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)		997.00		
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS		19,135.00		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)		19,135.00		
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		19,135.00		
53	TOTAL LIABILITIES AND FUND BALANCE		19,135.00		

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	4,468.00	1,009,397.00		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	4,468.00	1,009,397.00		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)		45,704.00		
39	Reserve for Endowments (954)				
45	Assets Held in Trusts	4,468.00	963,693.00		
52	TOTAL FUND BALANCE/EQUITY	4,468.00	1,009,397.00		
53	TOTAL LIABILITIES AND FUND BALANCE	4,468.00	1,009,397.00		

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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	98,728.00	51,165.00		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	98,728.00	51,165.00		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	20,367.00	51,165.00		
25	Other Current Liabilities (621-679)	78,361.00			
35	TOTAL LIABILITIES	98,728.00	51,165.00		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	98,728.00	51,165.00		



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Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	505,786.86	485,142.00
1112	District Levy - Personal Property	19,944.00	18,764.00
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	13,297.00	7,686.00
1190	Penalties and Interest on Taxes	0.00	561.00
1510	Interest Earnings	2,425.00	3,118.00
1900	Other Revenue from Local Sources	468.00	1,074.40
3110	Direct State Aid	719,302.92	728,995.77
3111	Quality Educator	66,613.72	76,501.98
3112	At Risk Student	8,477.80	8,051.92
3113	Indian Education For All	5,467.20	5,449.68
3114	American Indian Achievement Gap	3,800.00	2,870.00
3115	State Spec Ed Allowable Cost Pymt to Districts	40,803.00	39,463.20
3116	Data For Achievement	4,020.00	5,220.00
3118	Natural Resource Development	5,125.87	8,184.14
3120	State Guaranteed Tax Base Aid	197,481.90	195,584.77
3444	State School Block Grant	240,663.14	240,663.14
3446	SB96 Block Grant Reimbursement	13,337.59	0.00
5300	Operating Transfers from Other Funds	578.00	0.00
6100	Material Prior Period Revenue Adjustments	1,607.00	5,872.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,849,199.00	1,833,202.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX	Personal Services - Salaries	847,610.00	848,825.00
		2XX	Personal Services - Employee Benefits	177,299.00	150,743.00
		4XX	Purchased Property Services	2,434.00	6,668.00
		5XX	Other Purchased Services	6,118.00	5,107.00
		6XX	Supplies and Materials	23,620.00	59,206.00
	21XX Support Services - Students				
		1XX	Personal Services - Salaries	22,552.00	27,353.00
		2XX	Personal Services - Employee Benefits	414.00	6,508.00
		5XX	Other Purchased Services	87.00	87.00
		6XX	Supplies and Materials	0.00	112.00
	222X Educational Media Services				
		1XX	Personal Services - Salaries	34,680.00	42,483.00
		2XX	Personal Services - Employee Benefits	10,944.00	12,853.00

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			5XX Other Purchased Services	175.00	175.00
			6XX Supplies and Materials	4,774.00	5,335.00
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	52,205.00	55,631.00
			2XX Personal Services - Employee Benefits	8,018.00	8,133.00
			3XX Purchased Professional and Technical Services	4,934.00	5,272.00
			5XX Other Purchased Services	9,578.00	8,982.00
			6XX Supplies and Materials	787.00	2,240.00
			8XX Other Expenditures	2,972.00	3,033.00
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	144,011.00	131,141.00
			2XX Personal Services - Employee Benefits	25,999.00	25,926.00
			5XX Other Purchased Services	1,988.00	3,434.00
			6XX Supplies and Materials	6,897.00	9,171.00
			8XX Other Expenditures	588.00	583.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	61,063.00	63,063.00
			2XX Personal Services - Employee Benefits	10,924.00	11,739.00
			3XX Purchased Professional and Technical Services	0.00	1,824.00
			5XX Other Purchased Services	2,683.00	1,703.00
			6XX Supplies and Materials	2,970.00	1,064.00
			8XX Other Expenditures	542.00	576.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	87,373.00	91,270.00
			2XX Personal Services - Employee Benefits	16,239.00	19,732.00
			4XX Purchased Property Services	48,151.00	44,790.00
			5XX Other Purchased Services	25,543.00	27,555.00
			6XX Supplies and Materials	10,143.00	3,481.00
			8XX Other Expenditures	3,486.00	3,495.00
		27XX Student Transportation Services			
			6XX Supplies and Materials	397.00	375.00
280	Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	49,790.00	47,926.00
			2XX Personal Services - Employee Benefits	2,737.00	3,807.00
			5XX Other Purchased Services	129.00	0.00
			6XX Supplies and Materials	406.00	2,810.00
		221X Improvement of Instruction Services			
			5XX Other Purchased Services	94.00	0.00
		27XX Student Transportation Services			
			5XX Other Purchased Services	175.00	0.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			920 Resources Transferred to Other School Districts or Cooperatives	39,328.00	48,711.00
	710		School Sponsored Extracurricular Activities		
		34XX	Extracurricular - Activities		
			1XX Personal Services - Salaries	5,031.00	4,037.00
			2XX Personal Services - Employee Benefits	92.00	70.00
			3XX Purchased Professional and Technical Services	529.00	0.00
			5XX Other Purchased Services	841.00	480.00
			6XX Supplies and Materials	84.00	0.00
	720		School Sponsored Athletics		
		35XX	Extracurricular - Athletics		
			1XX Personal Services - Salaries	26,616.00	27,775.00
			2XX Personal Services - Employee Benefits	2,021.00	1,891.00
			4XX Purchased Property Services	28.00	0.00
			5XX Other Purchased Services	2,266.00	1,366.00
			6XX Supplies and Materials	0.00	173.00
	910		Food Services		
		31XX	Food Services		
			6XX Supplies and Materials	32,000.00	0.00
	999		Undistributed		
		61XX	Operating Transfers to Other Funds		
			910 Operating Transfers to Other Funds	0.00	950.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,820,365.00</u>	<u>1,829,664.00</u>

Schedule Of Changes Worksheet					Fund Code 01
Beginning Fund Balance					307,425.00 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,833,202.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,829,664.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	23,676.00	Less Last Year	21,594.00	(4b)	2,082.00
					2,082.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					313,045.00 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 10
PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	52,272.00	61,667.00
	1112 District Levy - Personal Property	2,465.00	2,854.00
	1190 Penalties and Interest on Taxes	169.00	61.00
	1510 Interest Earnings	859.75	1,047.47
	2220 County On-Schedule Trans Reimb	44,610.78	37,475.46
	3210 State On-Schedule Trans Reimb	44,610.80	37,475.46
	3444 State School Block Grant	7,787.61	7,787.61
	3446 SB96 Block Grant Reimbursement	2,026.06	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		154,801.00	148,368.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		23XX	Support Services - General Administration			
			1XX	Personal Services - Salaries	12,436.00	12,902.00
			2XX	Personal Services - Employee Benefits	1,838.00	1,994.00
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries	90,468.00	88,264.00
			2XX	Personal Services - Employee Benefits	12,378.00	17,178.00
			3XX	Purchased Professional and Technical Services	1,667.00	838.00
			4XX	Purchased Property Services	16,443.00	23,360.00
			5XX	Other Purchased Services	10,031.00	9,519.00
			6XX	Supplies and Materials	17,386.00	12,526.00
	280	Special Education - Local and State				
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries	45.00	60.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				162,692.00	166,641.00	



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					122,456.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					148,368.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					166,641.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	744.00	(4b)	-744.00	
					-744.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					103,439.00	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 11
PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	36,749.00	37,740.00
	1112 District Levy - Personal Property	1,602.00	1,805.00
	1190 Penalties and Interest on Taxes	76.00	41.00
	1510 Interest Earnings	1,378.00	1,739.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		39,805.00	41,325.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 11
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		27XX Student Transportation Services			
			7XX Property and Equipment Acquisition	45,469.00	37,758.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				45,469.00	37,758.00

Schedule Of Changes Worksheet						Fund Code 11
Beginning Fund Balance						146,808.00 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						41,325.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						37,758.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						150,375.00 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 12
PRC	Revenue	2015 Value	2016 Value
	1621 Lunch Sales	52,905.00	45,223.00
	1900 Other Revenue from Local Sources	6,287.00	2,723.00
	3220 State Food Services Match	0.00	207.00
	4550 Federal Child Nutrition	42,058.00	50,346.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		101,250.00	98,499.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 12
PRC	Program	Function	Object	2015 Value	2016 Value
	910	Food Services			
		31XX	Food Services		
			1XX Personal Services - Salaries	69,240.00	70,475.00
			2XX Personal Services - Employee Benefits	21,953.00	24,551.00
			4XX Purchased Property Services	15.00	0.00
			5XX Other Purchased Services	510.00	882.00
			6XX Supplies and Materials	7,411.00	1,997.00
			8XX Other Expenditures	252.00	252.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				99,381.00	98,157.00

Schedule Of Changes Worksheet			Fund Code 12
Beginning Fund Balance			15,166.00 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In			98,499.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out			98,157.00 (3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00 (4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00 (4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)			15,508.00 (5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	993.00	1,013.00
	2240 County Retirement Distribution	219,165.00	251,141.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		220,158.00	252,154.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	140,861.97	135,448.94	
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	3,710.05	4,364.78	
		221X	Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	2,309.24	2,301.83	
		222X	Educational Media Services			
			2XX Personal Services - Employee Benefits	5,705.25	6,779.11	
		23XX	Support Services - General Administration			
			2XX Personal Services - Employee Benefits	10,634.16	10,935.97	
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits	24,242.52	21,247.21	
		25XX	Support Services - Business			
			2XX Personal Services - Employee Benefits	10,045.54	10,063.11	
		26XX	Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	14,373.83	14,564.16	
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	14,882.99	14,084.49	
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	8,191.01	7,647.66	
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	7.40	9.57	
	710	School Sponsored Extracurricular Activities				
		34XX	Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	827.66	644.19	
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	4,378.63	4,432.12	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	910	Food Services				
		31XX	Food Services			
			2XX Personal Services - Employee Benefits	11,390.75	11,245.86	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				251,561.00	243,769.00	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					124,879.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					252,154.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					243,769.00	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					133,264.00	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
005 Medicaid		
	3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	61,651.00
016 Aggregate Reim/Indirects		
	1900 Other Revenue from Local Sources	313.00
316 Title I Improving Basic Programs		
	4200 Title I, Part A, Improving Basic Programs	96,873.00
415 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)		
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	23,503.00
	6100 Material Prior Period Revenue Adjustments	126.00
776 IDEA Part B (Trans from Coop)		
	5700 Resources Transferred from Other School Districts or Cooperatives	104,551.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		287,017.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
005 Medicaid					
	1XX Regular Education Programs - Elementary/Secondary				
	21XX Support Services - Students				
			3XX Purchased Professional and Technical Services		58,543.00
			005 Subtotal		58,543.00
016 Aggregate Reim/Indirects					
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		3,500.00
	25XX Support Services - Business				
			5XX Other Purchased Services		50.00
			6XX Supplies and Materials		4,254.00
365 Indian Education for All - OTO & Ongoing					
	1XXX Instruction				
			3XX Purchased Professional and Technical Services		900.00
			5XX Other Purchased Services		104.00
	221X Improvement of Instruction Services				
			5XX Other Purchased Services		400.00
			016 Subtotal		9,208.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
316	Title I Improving Basic Programs				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			1XX Personal Services - Salaries		68,831.00
			2XX Personal Services - Employee Benefits		27,360.00
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		702.00
			316 Subtotal		96,893.00
415	Title VI, Part B, Subpart 2, Rural Low-Income(RLI)				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			1XX Personal Services - Salaries		10,447.00
			2XX Personal Services - Employee Benefits		1,306.00
			5XX Other Purchased Services		175.00
			6XX Supplies and Materials		2,734.00
	430	Title II, Part A, Teacher & Principal Training & Recruiting Fund			
		221X	Improvement of Instruction Services		
			3XX Purchased Professional and Technical Services		1,269.00
			5XX Other Purchased Services		6,504.00
			6XX Supplies and Materials		484.00
	437	Title VI, Part B, Subpart 2, Rural Low-Income Schools			
		24XX	Support Services - School Administration		
			4XX Purchased Property Services		710.00
			415 Subtotal		23,629.00
776	IDEA Part B (Trans from Coop)				
	456	IDEA, Part B, Children with Disabilities			
		1XXX	Instruction		
			1XX Personal Services - Salaries		51,081.00
			2XX Personal Services - Employee Benefits		31,523.00
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		11,825.00
			2XX Personal Services - Employee Benefits		10,122.00
			776 Subtotal		104,551.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					292,824.00



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Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance					13,433.00 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					287,017.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					292,824.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	1,634.00	Less Last Year	0.00	(4b)	1,634.00
					1,634.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					9,260.00 (5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
005 Medicaid	61,651.00	58,543.00	3,108.00
016 Aggregate Reim/Indirects	313.00	9,208.00	-8,895.00
316 Title I Improving Basic Programs	96,873.00	96,893.00	-20.00
415 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	23,629.00	23,629.00	0.00
776 IDEA Part B (Trans from Coop)	104,551.00	104,551.00	0.00
Total	287,017.00	292,824.00	-5,807.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	216.00	277.00
	5300 Operating Transfers from Other Funds	0.00	950.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>216.00</u>	<u>1,227.00</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	578.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>578.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 21

Beginning Fund Balance	24,311.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,227.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	25,538.00	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

26 - Impact Aid Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 26

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	1,221.00	1,611.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,221.00</u>	<u>1,611.00</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 26

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 26

Beginning Fund Balance					141,539.00 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,611.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					143,150.00 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	45,040.45	42,286.00
	1112 District Levy - Personal Property	2,033.00	2,057.00
	1190 Penalties and Interest on Taxes	107.00	49.00
	1510 Interest Earnings	77.00	271.66
	3281 State Technology Aid	1,673.55	1,646.34
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		48,931.00	46,310.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
	221X	Improvement of Instruction Services			
		1XX	Personal Services - Salaries	14,037.00	14,425.00
		2XX	Personal Services - Employee Benefits	1,409.00	1,530.00
		4XX	Purchased Property Services	2,171.00	0.00
		5XX	Other Purchased Services	302.00	87.00
		6XX	Supplies and Materials	19,158.00	37,262.00
		7XX	Property and Equipment Acquisition	3,635.00	1,465.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				40,712.00	54,769.00

Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance	18,385.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	46,310.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	54,769.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	3,209.00	
Less Last Year	0.00	(4b)
	3,209.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	13,135.00	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	829.78	1,066.52
	3445 State Combined Fund School Block Grant	16,554.48	16,554.48
	3447 SB96 Combined Block Grant Reimbursement	1,762.74	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		19,147.00	17,621.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	8,636.00	0.00
			6XX	Supplies and Materials	6,506.00	0.00
		221X	Improvement of Instruction Services			
			8XX	Other Expenditures	0.00	1,000.00
		24XX	Support Services - School Administration			
			1XX	Personal Services - Salaries	3,350.00	2,010.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				18,492.00	3,010.00	

Schedule Of Changes Worksheet						Fund Code 29
Beginning Fund Balance						89,573.00 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						17,621.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						3,010.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	2,156.00	(4b)	-2,156.00
						-2,156.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						102,028.00 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 60
PRC	Revenue	2015 Value	2016 Value	
	1510 Interest Earnings	1.00	38.00	
	1900 Other Revenue from Local Sources	2,241.00	3,487.00	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,242.00	3,525.00	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 60
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		4XXX Facilities Acquisition and Construction Services			
			4XX Purchased Property Services	537.00	143.00
			7XX Property and Equipment Acquisition	1,507.00	635.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,044.00	778.00

Schedule Of Changes Worksheet							Fund Code 60
Beginning Fund Balance							1,579.00 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In							3,525.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out							778.00 (3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
							0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)							4,326.00 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	207.00	0.00
	1510 Interest Earnings	121.00	157.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		328.00	157.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet Fund Code 61

Beginning Fund Balance						14,030.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						157.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						14,187.00	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

77 - Miscellaneous Internal Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 77
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	62.00	132.00
	1970 Services Provided Other Funds	5,890.00	9,949.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		5,952.00	10,081.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 77	
PRC	Program	Function	Object	2015 Value	2016 Value	
	920	Enterprise or Internal Service Programs				
		32XX	Enterprise Services			
			4XX	Purchased Property Services	2,050.00	65.00
			5XX	Other Purchased Services	988.00	1,027.00
			6XX	Supplies and Materials	638.00	1,439.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					3,676.00	2,531.00

Schedule Of Changes Worksheet						Fund Code 77
Beginning Fund Balance						11,585.00 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						10,081.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,531.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						19,135.00 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

78 - Self Insurance Fund - Health

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 78

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	66.00	87.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		66.00	87.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 78

PRC	Program	Function	Object	2015 Value	2016 Value
	920 Enterprise or Internal Service Programs				
		32XX Enterprise Services			
			2XX Personal Services - Employee Benefits	0.00	7,721.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	7,721.00

Schedule Of Changes Worksheet

Fund Code 78

Beginning Fund Balance	7,634.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	87.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	7,721.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 81

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	38.00	50.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>38.00</u>	<u>50.00</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 81

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 81

Beginning Fund Balance					4,418.00 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					50.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					4,468.00 (5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 82
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	6,961.00	10,418.00
	5700 Resources Transferred from Other School Districts or Cooperatives	250,000.00	185,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>256,961.00</u>	<u>195,418.00</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 82	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		21XX	Support Services - Students			
			7XX	Property and Equipment Acquisition	0.00	37,099.00
		26XX	Operation and Maintenance of Plant Services			
			4XX	Purchased Property Services	45,918.00	21,021.00
			7XX	Property and Equipment Acquisition	51,716.00	18,730.00
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			7XX	Property and Equipment Acquisition	0.00	19,700.00
	910	Food Services				
		31XX	Food Services			
			6XX	Supplies and Materials	0.00	46,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				97,634.00	142,550.00	

Schedule Of Changes Worksheet					Fund Code 82
Beginning Fund Balance					943,000.00 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					195,418.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					142,550.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	45,704.00	Less Last Year	32,175.00	(4b)	13,529.00
					13,529.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,009,397.00 (5)

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Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	48,565.00	45,057.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	919,973.00	937,199.00
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	6,656.00	48,135.00
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	37,207.00	30,288.00
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	39,463.20
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	39,463.20

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	13,154.40
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	56,827.01
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	103,254.00
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	47,926.00	0.00	0.00	0.00	0.00
280	1XXX	2XX	3,807.00	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	2,810.00	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	48,711.00	0.00	0.00	0.00	0.00
Totals			103,254.00	0.00	0.00	0.00	0.00

103,254.00

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Begining Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	349,260.00	0.00	0.00	0.00	349,260.00
Land Improvements	169,436.00	0.00	0.00	0.00	169,436.00
Buildings	3,694,761.00	0.00	18,730.00	0.00	3,713,491.00
*** Machinery and Equipment	673,935.00	0.00	74,963.00	34,250.00	714,648.00
Totals at Historical Cost	4,887,392.00	0.00	93,693.00	34,250.00	4,946,835.00
Depreciation					
Improvement Accum	114,646.00	0.00	0.00	0.00	114,646.00
Building Accum	1,072,132.00	0.00	0.00	0.00	1,072,132.00
Machinery and Equipment Accum	303,678.00	0.00	0.00	0.00	303,678.00
Total Accumulated Depreciation	1,490,456.00	0.00	0.00	0.00	1,490,456.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	3,396,936.00	0.00	93,693.00	34,250.00	3,456,379.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	137,996.00	12,287.00	0.00	0.00	150,283.00	0.00	150,283.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	137,996.00	12,287.00	0.00	0.00	150,283.00	0.00	150,283.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



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Net Pension Liability FY2016

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - PERS	413,253.00	18,011.00	0.00	431,264.00
Net Pension - TRS	1,348,360.00	241,406.00	0.00	1,589,766.00